

GENERAL ACCOUNTING OFFICE  
WASHINGTON

OFFICE OF  
COMPTROLLER GENERAL OF THE UNITED STATES

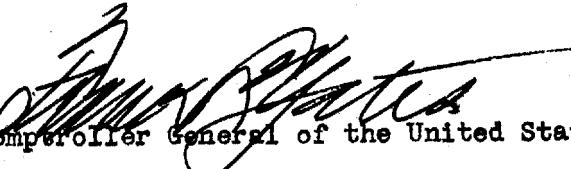
May 31, 1946.

UNITED STATES GOVERNMENT SALARY TABLES  
Executive Branch of the Government  
EFFECTIVE ON AND AFTER JULY 1, 1946

40-HOUR WEEK - GENERAL ACCOUNTING OFFICE SALARY TABLE NO. 26

1. For the information of those officers and employees of the Executive Branch of the Government concerned in the preparation, certification, and payment of civilian pay rolls and pay vouchers covering per annum employees, the accompanying salary tables are published to supersede, after June 30, 1946, those heretofore prescribed by this office.
2. The salary tables herein show for each salary rate the necessary figures for a full biweekly pay period under the Federal Employees Pay Act of 1945, as amended and supplemented by the Federal Employees Pay Act of 1946. Hourly and daily unit rates are also shown. Tax deductions indicated are in accordance with the "Revenue Act of 1945".
3. In order that proper examination, certification, and audit may be made of pay rolls or pay vouchers, it is necessary that there be indicated on comprehensive pay rolls or individual pay vouchers the tax code for the respective payees, as follows:

Persons claiming no income tax withholding exemption..	0
Persons claiming from 1 through 9 exemptions.....	1, 2, etc.
Persons claiming 10 or more exemptions.....	10
Persons not subject to tax withholding.....	X (or XT)

  
Acting Comptroller General of the United States

## SALARY TABLES

EFFECTIVE ON AND AFTER JULY 1, 1946

**SALARY TABLE NO. 26**

FORMER ANNUAL SALARY RATES	UNIT RATES		NEW ANNUAL SALARY RATE	BI-WEEKLY			TAX WITHHOLDING DEDUCTION AND NET TO PAY										
	REGULAR SALARY			REG. SAL. (TOTAL WAGES)	3% RET. DED.	NET WITH- OUT TAX	NUMBER OF WITHHOLDING EXEMPTIONS CLAIMED										
	HOURLY	DAILY					0	1	2	3	4	5	6	7	8	9	10 or MORE
\$ 720 864 780 936 840 1008 900 1080 960 1152 1200 1440 1260 1506 1320 1572 1580 1638 1440 1704 1500 1770 1580 1836 1620 1902 1680 1988 1700 1990 1740 2034 1800 2100 1860 2166 1900 2210 1920 2232 1980 2298 2000 2320 2040 2364 2100 2430 2160 2496 2200 2540 2220 2562 2300 2650 2400 2760 2500 2870	\$ .5192307	\$ 4.1558461	\$ 7788461	\$ 1080	\$ 41.53	\$ 2.08	\$ 39.45	7.00 32.45	3.40 36.06	.00 39.45	.00 39.45	.00 39.45	.00 39.45	.00 39.45	.00 39.45	.00 39.45	
	\$ .5625000	\$ 4.5000000	\$ 8437500	1170	45.00	2.25	42.75	7.70 35.05	4.00 38.75	.40 42.35	.00 42.75	.00 42.75	.00 42.75	.00 42.75	.00 42.75	.00 42.75	
	\$ .6048076	\$ 4.8354615	\$ 9072115	1258	48.38	2.42	45.96	8.40 37.56	4.70 41.26	1.10 44.86	.00 45.96	.00 45.96	.00 45.96	.00 45.96	.00 45.96	.00 45.96	
	\$ .6394230	\$ 5.1153846	\$ 9591346	1330	51.15	2.56	48.59	8.70 39.89	5.10 45.49	1.40 47.19	.00 48.59	.00 48.59	.00 48.59	.00 48.59	.00 48.59	.00 48.59	
	\$ .6740384	\$ 5.3923076	\$ 1.0110576	1402	53.92	2.70	51.22	9.10 42.12	5.40 49.82	1.80 49.42	.00 51.22	.00 51.22	.00 51.22	.00 51.22	.00 51.22	.00 51.22	
	\$ .8125000	\$ 6.5000000	\$ 1.2187500	1690	65.00	3.25	61.75	11.10 50.65	7.50 54.25	3.80 57.95	.20 61.55	.00 61.75	.00 61.75	.00 61.75	.00 61.75	.00 61.75	
	\$ .8442307	\$ 6.7558461	\$ 1.2663461	1756	67.53	3.38	64.15	11.50 52.65	7.80 56.55	4.10 60.05	.50 63.65	.00 64.15	.00 64.15	.00 64.15	.00 64.15	.00 64.15	
	\$ .8759615	\$ 7.0076925	\$ 1.3139423	1822	70.07	3.51	66.56	12.10 54.46	8.50 58.06	4.90 61.76	1.20 65.36	.00 66.56	.00 66.56	.00 66.56	.00 66.56	.00 66.56	
	\$ .9076923	\$ 7.2615384	\$ 1.3615584	1886	72.61	3.64	68.97	12.50 56.47	8.80 60.17	5.20 65.77	1.50 67.47	.00 68.97	.00 68.97	.00 68.97	.00 68.97	.00 68.97	
	\$ .9394230	\$ 7.5153846	\$ 1.4091346	1954	75.15	3.76	71.39	12.80 58.59	9.20 62.19	5.50 58.89	1.90 69.49	.00 71.39	.00 71.39	.00 71.39	.00 71.39	.00 71.39	
	\$ .9711538	\$ 7.7692307	\$ 1.4567307	2020	77.69	3.89	73.80	13.20 60.60	9.50 64.50	5.90 67.90	2.20 71.60	.00 73.80	.00 73.80	.00 73.80	.00 73.80	.00 73.80	
	\$ 1.0062692	\$ 8.0501538	\$ 1.5094038	2093.04	80.50	4.03	76.47	13.90 62.57	10.20 66.27	6.50 69.97	2.90 73.57	.00 76.47	.00 76.47	.00 76.47	.00 76.47	.00 76.47	
	\$ 1.0424423	\$ 8.3395584	\$ 1.5656634	2168.28	83.39	4.17	79.22	14.20 65.02	10.50 68.72	6.90 72.32	3.20 76.02	.00 79.22	.00 79.22	.00 79.22	.00 79.22	.00 79.22	
	\$ 1.0786153	\$ 8.6289230	\$ 1.6179230	2243.52	86.28	4.32	81.96	14.90 67.06	11.20 70.76	7.60 74.36	3.90 78.06	.30 81.66	.00 81.96	.00 81.96	.00 81.96	.00 81.96	
	\$ 1.0906730	\$ 8.7255384	\$ 1.6360096	2268.60	87.25	4.37	82.88	14.90 67.98	11.20 71.68	7.60 75.28	3.90 78.98	.30 82.58	.00 82.88	.00 82.88	.00 82.88	.00 82.88	
	\$ 1.1147884	\$ 8.9183076	\$ 1.6721826	2318.76	89.18	4.46	84.72	15.30 69.42	11.60 73.12	7.90 76.82	4.30 80.42	.60 84.12	.00 84.72	.00 84.72	.00 84.72	.00 84.72	
	\$ 1.1509615	\$ 9.2076925	\$ 1.7264423	2394.00	92.07	4.61	87.46	16.00 71.46	12.20 75.26	8.80 78.86	4.50 82.55	1.30 86.16	.00 87.46	.00 87.46	.00 87.46	.00 87.46	
	\$ 1.1871346	\$ 9.4970769	\$ 1.7807019	2469.24	94.97	4.75	90.22	16.40 73.82	12.60 77.62	8.90 81.32	5.30 84.92	1.60 88.62	.00 90.22	.00 90.22	.00 90.22	.00 90.22	
	\$ 1.2112500	\$ 9.6900000	\$ 1.8168750	2519.40	96.90	4.85	92.05	16.80 75.25	12.90 79.15	9.30 82.75	5.60 86.45	2.00 90.05	.00 92.05	.00 92.05	.00 92.05	.00 92.05	
	\$ 1.2223076	\$ 9.7864615	\$ 1.8349615	2544.48	97.86	4.90	92.96	16.80 76.16	12.90 90.06	9.30 83.66	5.60 87.36	2.00 90.96	.00 92.96	.00 92.96	.00 92.96	.00 92.96	
	\$ 1.2594807	\$ 10.0758461	\$ 1.8892211	2619.72	100.75	5.04	95.71	17.60 78.21	13.60 82.11	10.00 85.71	6.30 89.41	2.70 95.01	.00 95.71	.00 95.71	.00 95.71	.00 95.71	
	\$ 1.2715384	\$ 10.1725076	\$ 1.9073076	2644.80	101.72	5.09	96.63	17.60 79.13	13.60 85.03	10.00 86.63	6.30 90.33	2.70 93.93	.00 96.63	.00 96.63	.00 96.63	.00 96.63	
	\$ 1.2956538	\$ 10.3652307	\$ 1.9454807	2694.96	103.65	5.19	98.46	17.90 80.56	14.00 84.46	10.30 88.16	6.70 91.76	3.00 95.46	.00 98.46	.00 98.46	.00 98.46	.00 98.46	
	\$ 1.3318269	\$ 10.6546153	\$ 1.9977403	2770.20	106.54	5.33	101.21	18.70 82.51	14.60 86.61	11.00 90.21	7.30 93.91	3.70 97.51	.00 101.21	.00 101.21	.00 101.21	.00 101.21	
	\$ 1.3680000	\$ 10.9440000	\$ 2.0520000	2845.44	109.44	5.48	103.96	19.00 84.96	15.00 88.96	11.30 92.66	7.70 99.96	4.00 103.66	.00 103.96	.00 103.96	.00 103.96	.00 103.96	
	\$ 1.3921153	\$ 11.1369230	\$ 2.0681750	2895.60	111.36	5.57	105.79	19.40 86.59	15.40 90.39	11.70 94.09	8.00 97.79	4.40 101.89	.70 105.09	.00 105.79	.00 105.79	.00 105.79	
	\$ 1.4041730	\$ 11.2333846	\$ 2.1062596	2920.68	112.33	5.62	106.71	19.80 86.61	15.80 90.91	12.00 94.71	8.40 98.31	4.70 102.01	1.10 105.61	.00 106.71	.00 106.71	.00 106.71	
	\$ 1.4524038	\$ 11.6192307	\$ 2.1414710	3021.00	116.19	5.81	110.56	20.50 88.56	16.50 92.56	12.70 96.26	9.00 99.96	5.40 103.66	1.70 103.96	.00 108.98	.00 112.63	.00 116.23	
	\$ 1.5126923	\$ 12.1015384	\$ 2.1183256	3146.40	121.01	6.06	114.95	98.45	97.45	101.35	105.06	108.75	112.55	114.95	114.95	114.95	114.95
	\$ 1.5729807	\$ 12.5658461	\$ 2.0951803	3271.80	125.83	6.30	119.53	97.55	100.53	105.35	108.98	112.53	119.53	119.53	119.53	119.53	119.53

2980	1.6532652	15.0551535	2.0720349	5397.20	130.66	6.54	124.12	101.12	105.12	109.12	112.82	116.52	120.12	123.82	124.12	124.12	124.12	124.12
2700	1.6935576	13.5484615	2.0488696	3522.60	135.48	6.78	128.70	23.70	19.70	15.70	12.00	8.80	4.60	1.00	.00	.00	.00	.00
3090								105.00	109.00	113.00	116.70	120.40	124.10	127.70	128.70	128.70	128.70	128.70
2800								108.08	112.08	116.08	119.98	123.68	127.28	150.88	153.28	153.28	153.28	153.28
3200	1.7538461	14.0307692	2.0257442	3648.00	140.50	7.02	133.28											
2900	1.6141346	14.5130769	2.0025989	3773.40	145.13	7.26	137.87	26.00	22.00	18.00	14.00	10.40	6.70	3.00	.00	.00	.00	.00
3310								111.87	115.87	119.87	125.87	127.47	131.17	134.87	137.87	137.87	137.87	137.87
3000	1.8744230	14.9953846	1.9794536	3698.80	149.95	7.50	142.45	26.80	22.70	18.70	14.70	11.00	7.40	3.70	.10	.00	.00	.00
3420								116.65	119.75	123.75	127.75	131.45	135.05	158.75	142.35	142.45	142.45	142.45
3100	1.9347115	15.4776923	1.9563082	4024.20	154.77	7.74	147.03	27.50	23.50	19.50	15.40	11.70	8.10	4.40	.80	.00	.00	.00
3530								119.58	123.58	127.53	131.63	135.53	138.98	142.63	146.23	147.05	147.05	147.05
3200	1.9950000	15.9600000	1.9531629	4149.60	159.60	7.98	151.62	28.50	24.20	20.20	16.20	12.40	8.70	5.10	1.40	.00	.00	.00
3640								123.52	127.42	131.42	135.42	139.22	142.92	146.52	150.22	151.62	151.62	151.62
3300	2.0552884	16.4423076	1.9100175	4275.00	164.42	8.23	156.19	29.80	25.70	21.70	17.70	13.80	10.10	6.50	2.80	.00	.00	.00
3750								126.59	130.49	134.49	138.49	142.39	146.09	149.69	155.39	156.19	156.19	156.19
3400								30.50	26.50	22.50	18.40	14.50	10.80	7.10	3.50	.00	.00	.00
3860	2.1165769	16.9346155	1.8866722	4400.40	169.24	8.47	160.77	30.50	27.20	23.20	19.20	15.20	11.50	7.80	4.20	.50	.00	.00
3500	2.1756653	17.4069250	1.8657268	4525.80	174.06	8.71	165.35	31.50	27.20	23.20	19.20	15.20	11.50	7.80	4.20	.50	.00	.00
3970								134.05	138.15	142.15	146.15	150.15	153.85	167.55	161.15	164.85	165.35	165.35
3600	2.2361538	17.8692307	1.8405815	4651.20	178.89	8.95	169.94	32.00	28.00	24.00	20.00	16.90	12.20	8.50	4.90	1.20	.00	.00
4080								137.94	141.94	145.94	149.94	154.04	157.74	161.44	165.04	168.74	169.94	169.94
3700								137.87	141.87	145.82	149.82	153.82	161.62	165.32	169.02	172.62	174.52	174.52
4190	2.2964423	18.3715584	1.81745361	4776.60	183.71	9.19	174.52	32.80	28.70	24.70	20.70	16.70	12.90	9.20	5.50	1.90	.00	.00
3800								141.72	145.62	149.62	153.62	161.62	165.32	169.02	172.62	174.52	174.52	174.52
4500	2.3567507	18.8538461	1.7942908	4902.00	188.53	9.43	179.10	34.50	30.50	26.20	22.20	18.20	14.20	10.50	6.90	3.30	.00	.00
3900	2.4170192	19.3361558	1.7711455	5027.40	195.36	9.67	183.69	35.00	31.00	27.00	23.00	19.00	14.90	11.30	7.60	3.90	.00	.00
4410								148.69	152.69	156.69	160.69	164.69	168.79	172.39	176.09	179.79	183.59	183.59
4000	2.4773076	19.8184615	1.7480001	5152.80	198.18	9.91	188.27	35.80	31.80	27.70	23.70	19.70	15.70	11.90	8.30	4.60	1.00	.00
4520								152.47	156.47	160.57	164.57	168.57	172.57	176.37	179.97	183.67	186.27	186.27
4100	2.5375961	20.5007692	1.7248548	5278.20	205.00	10.15	192.85	37.10	33.10	29.10	25.00	21.00	17.00	13.10	9.50	5.80	2.20	.00
4630								158.75	159.75	163.75	167.85	171.85	175.85	183.75	187.05	190.65	192.85	192.85
4200	2.5976846	20.7830769	1.7017094	5403.60	207.83	10.40	197.43	37.10	33.10	29.10	25.00	21.00	17.00	13.10	9.50	5.80	2.20	.00
4400								160.53	164.33	168.33	172.43	176.43	180.43	184.33	187.93	191.63	195.23	197.43
4960	2.7184615	21.7476923	1.6554187	5664.40	217.47	10.88	206.59	39.00	35.00	30.90	26.90	22.90	18.90	14.90	11.20	7.50	.20	.20
4600								167.59	171.59	175.69	179.69	183.69	187.69	191.69	195.39	199.09	202.69	206.39
5180	2.8390584	22.7123076	1.6091281	5905.20	227.12	11.36	215.76	40.90	36.80	32.80	28.80	24.80	20.80	16.70	12.90	9.20	5.60	1.90
4800	2.9541346	23.6330769	1.5649415	6144.60	236.33	11.82	224.51	42.70	38.70	34.70	30.70	26.70	22.60	18.60	14.60	11.00	7.30	3.60
5000	3.0692507	24.6553846	1.5207549	6384.00	245.53	12.28	233.25	44.60	40.60	36.60	32.60	28.50	24.50	20.50	16.50	12.70	9.00	5.40
5200								168.65	192.65	196.65	200.65	204.75	208.75	212.75	216.75	220.55	224.25	227.85
5810	3.1843269	25.4746153	1.5104182	6623.40	254.74	12.74	242.00	45.50	42.50	38.50	34.40	30.40	26.40	22.40	18.40	14.40	10.70	7.10
5400								195.50	199.50	203.50	207.60	211.60	215.60	219.60	223.60	227.60	231.30	234.90
6020	3.2994230	26.3953846	1.5104182	6862.80	263.95	13.20	250.75	48.40	44.40	40.30	36.30	32.30	28.30	24.30	20.20	16.20	12.40	8.80
5600	3.4145152	27.3161538	1.5104182	7102.20	273.16	13.66	259.50	50.30	46.20	42.20	38.20	34.20	30.20	26.10	22.10	18.10	14.10	10.50
5800								209.20	213.20	217.30	221.30	225.30	229.30	233.40	237.40	241.40	245.40	249.00
6440	3.5296153	28.2369230	1.5104182	7341.60	282.36	14.12	268.24	52.10	48.10	44.10	40.10	36.10	32.00	28.00	24.00	20.00	16.00	12.00
6000								216.14	220.14	224.14	228.14	232.14	236.24	240.24	244.24	248.24	252.24	256.24
6650	3.6447115	29.1576923	1.5104182	7581.00	291.57	14.58	276.99	54.00	50.00	46.00	42.00	37.90	33.90	29.90	25.90	21.90	17.90	13.90
6200	3.7598076	30.0784615	1.5104182	7820.40	300.78	15.04	285.74	56.80	52.80	48.80	44.80	40.80	36.70	32.70	28.70	24.70	20.70	16.70
6860								228.94	232.94	236.94	240.94	244.94	249.04	253.04	257.04	261.04	265.04	269.04
6400	3.8749038	30.9992507	1.5104182	8069.80	309.99	15.50	294.49	56.80	52.80	48.80	44.80	40.80	36.70	32.70	28.70	24.70	20.70	16.70
7070								237.69	241.69	245.69	249.69	253.69	257.79	261.79	265.79	269.79	273.79	277.79
6500	3.9324519	31.4596153	1.5104182	8179.50	314.59	15.73	298.86	58.60	54.60	50.60	46.60	42.60	38.60	34.60	28.70	24.70	20.70	16.70
7457.50	4.0763221	32.6105769	1.5104182	8478.75	326.10	16.31	309.79	60.60	56.60	52.60	48.60	44.60	40.60	36.60	32.60	28.60	24.60	20.40
7000	4.2201923	33.7615584	1.5104182	8778.00	337.61	16.89	320.72	60.60	56.60	52.60	48.60	44.60	40.60	36.60	32.60	28.60	24.60	20.40
7700								260.12	264.12	268.12	272.22	276.22	280.22	284.22	288.22	292.22	296.32	300.32
7250	4.3640625	34.9125000	1.5104182	9077.25	349.12	17.46	331.66	64.40	60.40	56.30	52.30	48.30	44.30	40.30	36.20	32.20	28.20	24.20
7962.50								267.26	271.26	275.36	279.36	283.36	287.36	291.36	295.46	301.46	307.46	313.46
7500	4.4079326	36.0634615	1.5104182	9376.50	360.63	18.04	342.59	74.49	70.49	66.49	62.49	58.49	54.49	50.49	46.49	42.49	38.49	34.49
8225								274.49	278.49	282.49	286.49	290.49	294.59	298.59	302.59	306.59	310.59	314.69
8000	4.47956730	38.3653846	1.5104182	997														

SELECTED EXCERPTS FROM STATUTES

## Federal Employees Pay Act of 1946:

Sec. 2. (a) Each of the existing rates of basic compensation provided by section 13 of the Classification Act of 1923, as amended and supplemented, except those affected by subsection (b) of this section, is hereby increased by 14 per centum or \$250 per annum whichever is the greater, except that no such rate shall be increased by more than 25 per centum. Such augmented rates shall be considered to be the regular rates of basic compensation provided by such section. (NOTE: Subsection (b) referred to herein relates to salaries of charwomen and the clerical-mechanical service.)

## Federal Employees Pay Act of 1945:

Sec. 603. (a) (NOTE: These tables are not affected by this subsection.) (b) Notwithstanding any other provision of this Act, no officer or employee shall, by reason of the enactment of this Act, be paid, with respect to any pay period, basic compensation, or basic compensation plus any additional compensation provided by this Act, at a rate in excess of \$10,000 per annum, except that (1) any officer or employee who was receiving overtime compensation on June 30, 1945, and whose aggregate rate of compensation on such date was in excess of \$10,000 per annum may receive overtime compensation at such rate as will not cause his aggregate rate of compensation for any pay period to exceed the aggregate rate of compensation he was receiving on June 30, 1945, until he ceases to occupy the office or position he occupied on such date or until the overtime hours of work in his administrative workweek are reduced by action of the head of his department or independent establishment or agency, or Government-owned or controlled corporation, and when such overtime hours are reduced such rate of overtime compensation shall be reduced proportionately, and (2) any officer or employee who, because of the receipt of additional compensation in lieu of overtime compensation, was receiving aggregate compensation at a rate in excess of \$10,000 per annum on June 30, 1945, may continue to receive such rate of aggregate compensation so long as he continues to occupy the office or position he occupied on such date but in no case beyond June 30, 1947.

## Federal Employees Pay Act of 1946:

Sec. 7. (a) Section 603 (b) of the Federal Employees Pay Act of 1945 is amended by inserting after the words "by reason of the enactment of this Act" the words "or any amendment thereto". (b) Notwithstanding any other provision of this Act, no officer or employee shall, by reason of the enactment of this Act, be paid with respect to any pay period, basic compensation, or basic compensation plus any additional compensation provided by the Federal Employees Pay Act of 1945, as amended, at a rate in excess of \$10,000 per annum.

ADJUSTED TAPERING SCHEDULE FOR OVERTIME RATES

For employees receiving basic compensation of \$2,980 or more, the following specific schedule of overtime rates based on 416 overtime hours (8 hours a week for 52 weeks) will govern:

OLD	NEW	OVERTIME RATES PER 416 OVERTIME HOURS	
		\$	per hour
\$ -	\$2,980.00	\$894.000000	
2,650	3,021.00	890.8519380	
2,760	3,146.40	881.2234752	
2,870	3,271.80	871.5950124	
2,980	3,397.20	861.9665496	
3,090	3,522.60	852.3380668	
3,200	3,648.00	842.7096240	
3,310	3,773.40	833.0811612	
3,420	3,898.80	823.4528984	
3,530	4,024.20	813.8242356	
3,640	4,149.60	804.1957728	
3,750	4,275.00	794.5673100	
3,860	4,400.40	784.9388472	
3,970	4,525.80	775.3103844	
4,080	4,651.20	765.6819216	
4,190	4,776.60	756.0534588	
4,300	4,902.00	746.4249960	
4,410	5,027.40	736.7965332	
4,520	5,152.80	727.1680704	
4,630	5,278.20	717.5396076	
4,740	5,403.60	707.9111448	
4,960	5,654.40	688.6542192	
5,180	5,906.20	669.3972936	
5,390	6,144.60	651.0156828	
5,600	6,384.00	632.6340720	
-	6,440.00	628.3340000	
	and over	628.3340000	

The above schedule adjusts the rates of overtime shown in the Federal Employees Pay Act of 1945, between the limits of \$2,980 per annum and \$6,440 per annum, which limits remain in effect under the Federal Employees Pay Act of 1946. Thus, in accordance with the formula on page 11 of H. R. Report No. 726, 79th Congress, the new overtime rates after June 30, 1946, may be computed for any number of overtime hours and for any rates of compensation that are at a rate of \$2,980 per annum or more. The overtime rate for 416 hours for any new basic rate of compensation not shown above may be computed by subtracting from \$894 (the overtime rate for 416 hours at \$2,980) 7.6762 percent of the amount by which such new basic rate is in excess of \$2,980, with the condition that for the basic rates of \$6,440 and over, the overtime rate for 416 hours shall be uniformly \$628.33; subject, however, to section 603 (b) of the Federal Employees Pay Act of 1945, as amended.

NOTE: Section 603 (b) of the Federal Employees Pay Act of 1945, as amended, appears in the column opposite hereto.